

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Finance (Expenditure) Department

Notification

5/5/88-Fin (R&C)

Whereas certain draft rules further to amend the Goa, Daman and Diu Sales Tax Rules, 1964 were published as required by sub-section (1) of section 36 of the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964), at pages 65 and 66 of the Official Gazette No. 4, Series 1, dated 28-4-1988 under Notification No. 5/5/88-Fin(R&C), dated 23-3-1988 of the Finance (Expenditure) Department, Government of Goa, inviting objections and suggestions from all persons likely to be affected thereby till thirty days from the date of publication of the said Notification in the Official Gazette.

And whereas the said Gazette was made available to the public on 28-4-1988.

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by section 36 of the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964), and all other powers enabling it in that behalf, the Government of Goa hereby makes following rules so as to further amend the Goa, Daman and Diu Sales Tax Rules, 1964, namely:—

1. Short title and commencement.— (1) These Rules may be called the Goa Sales Tax (Amendment) Rules, 1988.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Amendment of Rule 4.— In rule 4 of the Goa, Daman and Diu Sales Tax Rules, 1964 (hereinafter called the principal Rules, in sub-rule (2), for the expression "A fee of five rupees", the expression "A fee of twenty five rupees" shall be substituted.

3. Amendment of rule 5.— In rule 5 of the principal Rules, in sub-rule (5), for the expression "a fee of two rupees", the expression "a fee of ten rupees" shall be substituted.

4. Amendment of rule 15.— In rule 15 of the principal Rules, in the proviso to sub-rule (2), for the expression "a fee of rupees two and a half", the expression "a fee of twenty five rupees" shall be substituted.

5. Amendment of rule 27.— In rule 27 of the principal Rules, for the expression "multiple of 5 paise", the expression "nearest rupee where a part of a rupee is fifty paise or more, and if such part is less than fifty paise, it shall be ignored" shall be substituted.

6. Amendment of rule 46.— In rule 46 of the principal Rules, —

(a) in item (i), for the figures "Rs. 10-00", the figures "Rs. 25.00" shall be substituted.

(b) in item (ii), for the figures "Rs. 15-00", the figures "Rs. 30.00" shall be substituted.

(c) in item (iii), for the figures "Rs. 25-00", the figures "Rs. 40.00" shall be substituted.

(d) in item (vi), for the figures "Rs. 2-00", the figures "Rs. 5-00" shall be substituted.

(e) in item (vi), for the figures "Rs. 50-00", the figures "Rs. 60.00" shall be substituted.

7. Amendment of rule 60. — In rule 60 of the principal Rules, in sub-rule (1), —

(i) for the word "six", the word "eight" shall be substituted.

(ii) in clause (i), for the words "Talukas of Tiswadi and Ponda", the words "Taluka of Tiswadi" shall be substituted;

(iii) in clause (iii), the words and figures "Quepem, Sanguem" shall be deleted.

(iv) after clause (vi), the following clauses shall be inserted, namely: —

"(vii) Ponda Ward — Taluka of Ponda.

(viii) Curchorem Ward — Talukas of Quepem and Sanguem".

By order and in the name of the Governor of Goa.

K. M. Nambiar, Under Secretary (Finance Exp.).

Panaji, 13th June, 1988.